

SENATE BILL 1975

By Stewart

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to property in this state.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-204, is amended by adding the following sentence at the end of the section:

Any easements or rights of way on land granted to a governmental entity, or contractor of a governmental entity, by a private landowner for the entity's use during any period of time for purposes of construction or making improvements on land shall also be exempt from taxes on the land during the period in which the entity uses the easements or rights of way.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.